



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITY

Principal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** HOLMEN MUNICIPAL WATER UTILITY

**Utility Address:** 421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** EUGENE R ALBERTS

**Title:** VILLAGE ADMINISTRATOR CLERK

**Office Address:**

421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** alberts@holmenwi.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/18/2000**Period covered by most recent audit:** JANUARY 1, 1999 TO DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** EUGENE R ALBERTS**Title:** VILLAGE ADMINISTRATOR CLERK**Office Address:**421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158**Telephone:** (608) 526 - 4160**Fax Number:** (608) 526 - 4357**E-mail Address:** holmenwi@execpc.com

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**Name:** JOHN W CHAPMAN**Title:** VILLAGE PRESIDENT**Office Address:**421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158**Telephone:** (608) 526 - 4336**Fax Number:** (608) 526 - 4357**E-mail Address:**

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**Name:** PHILIP SCHOLZE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158**Telephone:** (608) 526 - 3513**Fax Number:** (608) 526 - 4357**E-mail Address:**

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**Name of utility commission/committee:**    HOLMEN VILLAGE BOARD

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**Names of members of utility commission/committee:**

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MR JOHN W CHAPMAN, PRESIDENT

MR NEAL FORDE, TRUSTEE

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**IDENTIFICATION AND OWNERSHIP**

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**Names of members of utility commission/committee:**

MS JOAN HAUSER, TRUSTEE

MR HOWARD OLSON, TRUSTEE

MS NANCY PROCTOR, TRSUTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** HAWKINS, ASH, BAPTIE AND CO., LLP

99 MILWAUKKE STREET

P.O. BOX 1508

LACROSSE, WI 54603-1508

**Contact Person:** MR ALLAN BROTT**Title:** PARTNER**Telephone:** (608) 781 - 7731**Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 1/1/2000 12/31/2002**Provide a brief description of the nature of Contract Operations being provided:**

Annual Financial Audit

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	491,149	456,489	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	165,704	150,992	<b>2</b>
Depreciation Expense (403)	92,439	88,507	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	94,805	89,417	<b>5</b>
<b>Total Operating Expenses</b>	<b>352,948</b>	<b>328,916</b>	
<b>Net Operating Income</b>	<b>138,201</b>	<b>127,573</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>138,201</b>	<b>127,573</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	45,842	24,524	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>45,842</b>	<b>24,524</b>	
<b>Total Income</b>	<b>184,043</b>	<b>152,097</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>184,043</b>	<b>152,097</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	39,265	41,319	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,991	4,203	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	8,950	9,610	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>52,206</b>	<b>55,132</b>	
<b>Net Income</b>	<b>131,837</b>	<b>96,965</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,124,202	954,054	<b>20</b>
Balance Transferred from Income (433)	131,837	96,965	<b>21</b>
Miscellaneous Credits to Surplus (434)	85,103	73,183	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,341,142</b>	<b>1,124,202</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	45,842	5
<b>Total (Acct. 419):</b>	45,842	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
1999 TAX EQUIVALENCE	85,103	9
<b>Total (Acct. 434):</b>	85,103	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	491,149	0	0	0	<b>491,149</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>491,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>491,149</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,717,990	5,179,193	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	717,699	624,910	<b>2</b>
<b>Net Utility Plant</b>	<b>5,000,291</b>	<b>4,554,283</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	29,854	30,933	<b>6</b>
Special Funds (125)	138,695	138,624	<b>7</b>
<b>Total Other Property and Investments</b>	<b>168,549</b>	<b>169,557</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	<b>8</b>
Temporary Cash Investments (132)	290,135	532,785	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	1	1	<b>11</b>
Other Accounts Receivable (143)	1,904	1,774	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	56,121	0	<b>14</b>
Materials and Supplies (150)	27,276	25,982	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>375,437</b>	<b>560,542</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,886	28,876	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>24,886</b>	<b>28,876</b>	
<b>Total Assets and Other Debits</b>	<b>5,569,163</b>	<b>5,313,258</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	283,225	242,937	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,341,142	1,124,202	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,624,367</b>	<b>1,367,139</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	770,000	820,000	<b>24</b>
Advances from Municipality (223)	175,000	190,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>945,000</b>	<b>1,010,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	16,365	5,640	<b>28</b>
Payables to Municipality (233)	0	24,353	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	89,790	85,102	<b>31</b>
Interest Accrued (237)	3,807	4,037	<b>32</b>
Other Current and Accrued Liabilities (238)		8,375	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>109,962</b>	<b>127,507</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,889,834	2,808,612	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,569,163</b>	<b>5,313,258</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,262,948	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	455,042				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>5,717,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	717,699	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>717,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,000,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	624,910				<b>624,910</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	92,439				<b>92,439</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,022				<b>9,022</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>101,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,461</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,672				<b>8,672</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,672</b>	<b>19</b>
<b>Balance End of Year</b>	<b>717,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717,699</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	27,276	25,982	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>27,276</b>	<b>25,982</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 GO	217	428	970	1
1996 MRB DISCOUNT & ISSUANCE	3,659	428	23,189	2
1996 MRB LOSS ON REFUNDING	115	428	727	3
<b>Total</b>			<b>24,886</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	242,937	1
<b>Changes during year (explain):</b>		
HOLMEN BUSINESS PARK	40,288	2
<b>Balance end of year</b>	<b>283,225</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 MRB	03/05/1996	12/01/2011	4.65%	770,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>770,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1993 GO	09/01/1993	12/01/2008	4.70%	175,000	1
<b>Total for Account 223</b>				<b>175,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	85,102	1
<b>Accruals:</b>		
Charged water department expense	94,805	2
Charged electric department expense		3
Charged sewer department expense	2,539	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>97,344</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	6,979	7
PSC Remainder Assessment	575	8
<b>Other (explain):</b>		
1999 Tax Equivalence Written Off	85,102	9
<b>Total payments and other debits</b>	<b>92,656</b>	
<b>Balance end of year</b>	<b>89,790</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 MRB	3,287	39,265	39,440	3,112	1
<b>Subtotal</b>	<b>3,287</b>	<b>39,265</b>	<b>39,440</b>	<b>3,112</b>	
<b>Advances from Municipality (223)</b>					
1993 GO	750	8,950	9,005	695	2
<b>Subtotal</b>	<b>750</b>	<b>8,950</b>	<b>9,005</b>	<b>695</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,037</b>	<b>48,215</b>	<b>48,445</b>	<b>3,807</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,808,612	0	0	0	0	<b>2,808,612</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	8,580					<b>8,580</b>	<b>2</b>
For Mains	59,742					<b>59,742</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	12,900					<b>12,900</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,889,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,889,834</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	29,854	2
<b>Total (Acct. 124):</b>	<b>29,854</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUNDS	138,695	3
<b>Total (Acct. 125):</b>	<b>138,695</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
BULK WATER SALES / ACCRUED INTEREST	1,904	11
<b>Total (Acct. 143):</b>	<b>1,904</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER AND GENERAL FUNDS	56,121	12
<b>Total (Acct. 145):</b>	<b>56,121</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,185,170	0	0	0	<b>5,185,170</b>	<b>1</b>
Materials and Supplies	26,629	0	0	0	<b>26,629</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	671,304	0	0	0	<b>671,304</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,849,223	0	0	0	<b>2,849,223</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,691,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,691,272</b>	
Net Operating Income	138,201	0	0	0	<b>138,201</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.17%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	263,081	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,232,672	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,495,753</b>	
<b>Net Income</b>		
Net Income	131,837	5
<b>Percent Return on Proprietary Capital</b>	<b>8.81%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

### **Report changes of any of the following types:**

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#### **1. Acquisitions.**

The Village is in the proces of constructing Well #6. It will be operational the first part of 2001.

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#### **2. Leaseholder changes.**

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#### **3. Extensions of service.**

Two new subdivisions were completed in 2000, Holmen Business Park and Golden Heights.

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#### **4. Estimated changes in revenues due to rate changes.**

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#### **5. Obligations incurred or assumed, excluding commercial paper.**

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#### **6. Formal proceedings with the Public Service Commission.**

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#### **7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

June 13, 2001

Mr. Eugene R. Alberts, village Administrator  
Holmen Municipal Water Utility  
421 South Main Street  
P.O. Box 158  
Holmen, WI 54636-0158

2000 Analytical Review DWCCA-2590-ELE

Dear Mr. Alberts:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review, we noted that the 6 inch commercial meter reported on the Meters schedule, page W-17, was not reported as tested. Any 6 inch meters in use should be tested annually per the Wisconsin Administrative Code. Please follow this procedure in the future.

2. We have enclosed our calculation of the Public Fire Protection Service charge. You will note a variation of \$1,312.50 between our calculation and the amount reported on the Other Revenues (Water) schedule, page W-4. Please use our method of calculation in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Enclosure

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	476,502	1
<b>Total Sales of Water</b>	<b>476,502</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,251	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,396	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>14,647</b>	
<b>Total Operating Revenues</b>	<b>491,149</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	4,285	8
Pumping Expenses (620-625)	38,506	9
Water Treatment Expenses (630-635)	8,204	10
Transmission and Distribution Expenses (640-655)	55,154	11
Customer Accounts Expenses (901-904)	18,286	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	41,269	14
<b>Total Operation and Maintenance Expenses</b>	<b>165,704</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	92,439	15
Amortization Expense (404-407)	0	16
Taxes (408)	94,805	17
<b>Total Other Operating Expenses</b>	<b>187,244</b>	
<b>Total Operating Expenses</b>	<b>352,948</b>	
<b>NET OPERATING INCOME</b>	<b>138,201</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential		0	0	1
Commercial	15	910	2,052	2
Industrial		0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>910</b>	<b>2,052</b>	
Metered Sales to General Customers (461)				
Residential	1,844	129,617	263,970	4
Commercial	166	30,059	47,027	5
Industrial	9	10,872	10,805	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,019</b>	<b>170,548</b>	<b>321,802</b>	
Private Fire Protection Service (462)	5		4,524	7
Public Fire Protection Service (463)	1		126,816	8
Other Sales to Public Authorities (464)	20	18,474	21,308	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,060</b>	<b>189,932</b>	<b>476,502</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	126,816	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>126,816</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,251	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,251</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,832	10
<b>Other (specify):</b>		
RECONNECTION CHARGES AND METER JACKETS	564	11
<b>Total Other Water Revenues (474)</b>	<b>10,396</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	2,237	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	2,003	3
Maintenance of Water Source Plant (605)	45	4
<b>Total Source of Supply Expenses</b>	<b>4,285</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,042	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,950	7
Operation Supplies and Expenses (623)	29	8
Maintenance of Pumping Plant (625)	2,485	9
<b>Total Pumping Expenses</b>	<b>38,506</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,643	10
Chemicals (631)	4,916	11
Operation Supplies and Expenses (632)	517	12
Maintenance of Water Treatment Plant (635)	128	13
<b>Total Water Treatment Expenses</b>	<b>8,204</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	42,613	14
Operation Supplies and Expenses (641)	331	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,544	16
Maintenance of Mains (651)	1,485	17
Maintenance of Services (652)	1,674	18
Maintenance of Meters (653)	102	19
Maintenance of Hydrants (654)	1,755	20
Maintenance of Other Plant (655)	2,650	21
<b>Total Transmission and Distribution Expenses</b>	<b>55,154</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,425	22
Accounting and Collecting Labor (902)	14,258	23
Supplies and Expenses (903)	1,603	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>18,286</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,935	27
Office Supplies and Expenses (921)	3,356	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,475	30
Property Insurance (924)	3,198	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	21,134	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	171	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>41,269</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>165,704</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		89,790	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,538	2
<b>Net property tax equivalent</b>		<b>87,252</b>	
Social Security		6,978	3
PSC Remainder Assessment		575	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>94,805</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231700				3
County tax rate	mills		4.885700				4
Local tax rate	mills		5.634600				5
School tax rate	mills		14.032300				6
Voc. school tax rate	mills		2.714900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.499200</b>				10
Less: state credit	mills		1.862600				11
<b>Net tax rate</b>	mills		<b>25.636600</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.634600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.747200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.381800</b>				17
<b>Total Tax Rate</b>	mills		<b>27.499200</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813907</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.636600</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.865816</b>				21
Utility Plant, Jan. 1	\$	5,179,193	5,179,193				22
Materials & Supplies	\$	25,982	25,982				23
<b>Subtotal</b>	\$	<b>5,205,175</b>	<b>5,205,175</b>				24
Less: Plant Outside Limits	\$	220,144	220,144				25
<b>Taxable Assets</b>	\$	<b>4,985,031</b>	<b>4,985,031</b>				26
Assessment Ratio	dec.		0.863228				27
<b>Assessed Value</b>	\$	<b>4,303,218</b>	<b>4,303,218</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.865816</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>89,790</b>	<b>89,790</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>89,790</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	4,103		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	264,168		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>268,271</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	203,426		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,418		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
<b>Total Pumping Plant</b>	<b>285,904</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	863		23
<b>Total Water Treatment Plant</b>	<b>863</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,276		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)		(4,103)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			264,168	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(4,103)</b>	<b>264,168</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			203,426	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			80,418	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,060	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>285,904</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			863	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>863</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			17,276	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	411,000		26
Transmission and Distribution Mains (343)	2,835,085	82,019	27
Fire Mains (344)	0		28
Services (345)	504,210	20,142	29
Meters (346)	267,606	40,805	30
Hydrants (348)	421,397	19,261	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,456,574</b>	<b>162,227</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,794		36
Transportation Equipment (392)	25,587		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	60,506	2,000	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,894		45
<b>Total General Plant</b>	<b>95,781</b>	<b>2,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,107,393</b>	<b>164,227</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,107,393</b>	<b>164,227</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)		4,103	415,103	26
Transmission and Distribution Mains (343)			2,917,104	27
Fire Mains (344)			0	28
Services (345)	217		524,135	29
Meters (346)	8,455		299,956	30
Hydrants (348)			440,658	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>8,672</b>	<b>4,103</b>	<b>4,614,232</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			4,794	36
Transportation Equipment (392)			25,587	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			62,506	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			4,894	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>97,781</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,672</b>	<b>0</b>	<b>5,262,948</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>8,672</b>	<b>0</b>	<b>5,262,948</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,114	14,114	1
February			14,775	14,775	2
March			14,374	14,374	3
April			16,502	16,502	4
May			24,951	24,951	5
June			19,281	19,281	6
July			26,147	26,147	7
August			21,747	21,747	8
September			22,038	22,038	9
October			18,401	18,401	10
November			15,820	15,820	11
December			13,544	13,544	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>221,694</b>	<b>221,694</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,315	13
Less: Other utility use				3,597	14
Other utility use explanation:					15
Cleaning sewers and streets, service line leaks and prelub wells					
Water pumped into distribution system				215,782	16
Less: Water sold				189,932	17
Losses and unaccounted for				25,850	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
none					
Maximum gallons pumped by all methods in any one day during reporting year				1,421	21
Date of maximum: 10/10/2000					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				259	24
Date of minimum: 4/7/2000					25
Total KWH used for pumping for the year				392,570	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AMY DRIVE	4	150	20	239,000	Yes	<b>1</b>
AMANDA COURT	5	130	26	252,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	4	5		<b>1</b>
Location	AMY DRIVE	AMANDA COURT		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW		<b>5</b>
Year Installed	1976	1990		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,270	1,100		<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		<b>9</b>
Year Installed	1976	1990		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	150	150		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1949	1968	1996	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	180	180	180	10
				11
Total capacity in gallons	55,000	250,000	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	1,207	0	0	0	1,207	1
M	D	3.000	39	0	0	0	39	2
A	D	4.000	0	0	0	0	0	3
M	D	4.000	164	0	0	0	164	4
A	D	6.000	30,298	0	0	0	30,298	5
A	T	6.000	400	0	0	0	400	6
M	D	6.000	73,141	677	0	0	73,818	7
P	D	6.000	6,662	0	0	0	6,662	8
A	D	8.000	4,863	0	0	0	4,863	9
M	D	8.000	22,093	2,275	0	0	24,368	10
M	D	10.000	23,688	0	0	0	23,688	11
M	S	10.000	160	0	0	0	160	12
M	T	10.000	1,020	0	0	0	1,020	13
M	D	12.000	23,150	823	0	0	23,973	14
<b>Total Within Municipality</b>			<b>186,885</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>190,660</b>	
M	D	6.000	74	0	0	0	74	15
M	D	8.000	4,166	0	0	0	4,166	16
M	D	10.000	19	0	0	0	19	17
M	T	12.000	5,517	0	0	0	5,517	18
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>	
<b>Total Utility</b>			<b>196,661</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>200,436</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	988	0	0	0	988		1
M	1.000	1,278	2	1	14	1,293	151	2
M	1.500	24	0	0	0	24	11	3
M	2.000	24	28	0	0	52	34	4
M	4.000	11	1	0	0	12		5
M	6.000	1	0	0	0	1	0	6
M	8.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>2,328</b>	<b>31</b>	<b>1</b>	<b>14</b>	<b>2,372</b>	<b>196</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	1,985	181	64	0	2,102	225	2
1.000	67	3	2	0	68	5	3
1.250	0	0	0	0	0	0	4
1.500	11	0	0	0	11	0	5
2.000	12	0	0	0	12	0	6
3.000	10	0	0	0	10	0	7
4.000	3	0	0	0	3	0	8
6.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>2,089</b>	<b>184</b>	<b>66</b>	<b>0</b>	<b>2,207</b>	<b>230</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	1,913	102	4	3	0	80	2,102	2
1.000	3	53	1	3	0	8	68	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	1	0	0	0	11	5
2.000	0	5	1	5	0	1	12	6
3.000	0	0	1	4	0	5	10	7
4.000	0	1	1	1	0	0	3	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>1,916</b>	<b>172</b>	<b>9</b>	<b>16</b>	<b>0</b>	<b>94</b>	<b>2,207</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	<b>1</b>
Within Municipality	355	11			366	<b>2</b>
<b>Total Fire Hydrants</b>	<b>365</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>376</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 752

Number of distribution system valves end of year: 865

Number of distribution valves operated during year: 1,709

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 650.    the Village cleaned reservoir #3 in 2000.

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### Water Utility Plant in Service (Page W-08)

A/C 311 and 342, reclassified \$4,103 in account 311 to account 342.    The Village has three distribution reservoirs.    The amount was previously in the wrong account.

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### Water Mains (Page W-15)

Water mains installed by developers are financed 100% by that developer. Mains installed by the Village are generally assessed back to benefiting property owners over a 10 year period at a rate of 7%.

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### Water Services (Page W-16)

I adjusted the services to reflect actual services not connected. I had erroneously reported the wrong amount in the 1999 report.

Water services installed by developers are 100% financed by that developer. Village installed services are generally assessed back to the benefiting property owner at a rate of 7%.

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